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Attorney Docket No.: WATK:241B

Date: <u>June 26, 2003</u>

Mail Stop Patent Application COMMISSIONER FOR PATENTS P.O. Box 1450 Alexandria, Virginia 22313-1450

Sir:

Transmitted herewith for filing under 37 C.F.R. §1.53(b) is a Continuation-in-Part Application of Serial No. 10/270,181, filed October 15, 2002.

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For: SURFACE-MACHINED PRODUCT AND SURFACE-MACHINING METHOD,

AND SURFACE-MACHINING APPARATUS

Enclosed are:

- [x] An Application Data Sheet.
- [x] Seventeen (17) sheets of drawings, Figures 1-22b.
- [] An Assignment of the invention to ASAHI TEC CORPORATION.
- [] A Declaration and Power of Attorney.
- [x] This application is not entitled to small entity status.
- [] A Preliminary Amendment is enclosed.
- [] An Information Disclosure Statement.

[x] The Verified English-language Translation, executed Declaration and Assignment, and full filing fees, will follow in due course.

	Number Filed		Present Extra	Rate	Basic Fee \$750
Total Claims	20	- 20 =	0	x \$ 18.00	\$
Independent Claims		- 3 =		x \$ 84.00	\$
Multiple Dependent Claim(s) (if applicable) \$280.00					\$
Total					\$
Reduction by 1/2 for filing small entity					\$
Assignment Recordation Fee + \$40.00=					
TOTAL FILING FEE					\$

- [] Our Check No. ______ in the amount of the total filing fee is enclosed. However, if the check is missing or insufficient, the Commissioner is authorized to charge any additional fees which may be required, or credit any overpayment, to our Deposit Account No. ----.
- [] The Commissioner is hereby authorized to charge payment of the following fees during the pendency of this application or credit any overpayment to our Deposit Account No. ---: any patent application processing fees under 37 CFR 1.17; and any filing fees under 37 CFR 1.16 for presentation of extra claims.

Respectfully submitted,

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